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**Amendments to the Claims:**

This listing of claims will replace all prior versions, and listings, of claims in the application:

**Listing of Claims:**

1. (Currently amended) A concentric coaxial cutting machine comprising:
  - a longitudinal support member;
  - a transverse support member coupled to said longitudinal support member having directly or indirectly mounted thereon including;
  - a headstock member including;
    - a headstock spindle member ~~mounted~~ coupled to said headstock member including;
      - a drive spindle rotationally mounted to said headstock spindle member and ~~adapted~~ aligned to rotationally retain one end of an object to be concentrically cut;
  - a tailstock member coupled to said longitudinal support member including;
    - a tailstock spindle member ~~mounted~~ coupled to said tailstock member including;
      - a tailstock spindle rotationally mounted to said tailstock spindle member and ~~adapted~~ aligned to retain an opposite end of said object;
  - a drive assembly in rotational communication with at least said drive spindle and ~~adapted~~ configured to rotate said drive spindle ~~around~~ about a common longitudinal axis with said tailstock spindle; and,
  - a first chain saw variably aligned align-able at an angles relative to said common longitudinal axis ~~and adapted to concentrically cut~~ such that said chain saw engages said object from at least said opposite end.

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2. (Currently amended) The concentric coaxial cutting machine according to claim 1 further comprising ~~an~~ a repositionable accessory table transversely coupled to ~~mounted on~~ said ~~transverse~~ longitudinal support member wherein said accessory table ~~is adapted~~ includes means for ~~to~~ supporting additional cutting, roughing or finishing equipment.
3. (Currently amended) The concentric coaxial cutting machine according to claim 1 wherein said headstock member ~~or said tailstock member~~ is repositionable about a long dimension of said ~~transverse~~ longitudinal support member.
4. (Original) The concentric coaxial cutting machine according to claim 1 wherein said tailstock spindle member is repositionable about a long dimension of said tailstock member.
5. (Currently amended) The concentric coaxial cutting machine according to claim 1 wherein said tailstock ~~spindle~~ member is laterally repositionable about ~~perpendicularly to~~ said transverse support member.
6. (Currently amended) The concentric coaxial cutting machine according to claim 1 wherein said first chain saw is pivotally ~~mounted~~ coupled to ~~on~~ said tailstock member.
7. (Currently amended) The concentric coaxial cutting machine according to claim ~~1~~ 6 wherein said first chain saw is laterally repositionable ~~about a long dimension of said tailstock member~~ said transverse support member.
8. (Currently amended) The concentric coaxial cutting machine according to claim ~~1~~ 6 wherein said first chain saw is perpendicularly repositionable ~~perpendicularly to~~ about said transverse support member.

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9. (Currently amended) The concentric coaxial cutting machine according to claim 1 wherein said ~~transverse~~ longitudinal support member comprises an ~~vertical~~ elongated conduit.
10. (Currently amended) The concentric coaxial cutting machine according to claim 9 wherein said headstock member comprises a ~~horizontal~~ transverse base ~~mounted~~ coupled to one end of said ~~vertical~~ elongated conduit.
11. (Currently amended) The concentric coaxial cutting machine according to claim 9 10 wherein said headstock spindle member comprises a ~~horizontal~~ rotary table base ~~mounted~~ coupled on to said ~~horizontal~~ transverse base having said drive spindle is centered thereon.
12. (Currently amended) The concentric coaxial cutting machine according to claim 11 wherein said ~~horizontal~~ rotary table includes one of; a plurality of T-slots ~~included in a top surface thereof or~~ and an attachable multi-jawed chuck.
13. (Currently amended) The concentric coaxial cutting machine according to claim ~~10~~ 1 wherein said transverse support member ~~comprises a horizontal arm mounted at about an opposite end of said vertical conduit; said tailstock is being vertically~~ longitudinally repositionable ~~along~~ about a substantial length of said ~~vertical~~ elongated conduit, ~~and horizontally repositionable about a radius of said vertical conduit.~~
14. (Currently amended) The concentric coaxial cutting machine according to claim ~~13~~ 9 wherein said ~~tailstock~~ traverse support member is ~~securely maintained in a position by a clamp mounted to a bottom of said tailstock member.~~ rotationally repositionable about a radius of said elongated conduit.

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15. (Currently amended) The concentric coaxial cutting machine according to claim 13 ~~1~~ wherein said first chain saw is ~~mounted to said horizontal arm and is further vertically and horizontally repositionable~~ by a plurality of jackscrew drives in repositionable communication with said first chain saw.
16. (Currently amended) The concentric coaxial cutting machine according to claim 1 wherein said first chain saw is replaceable with one of another cutting tool, a grinding tool ~~or~~ and a finishing tool.
17. (Currently amended) The concentric coaxial cutting machine according to claim 1 wherein said tailstock spindle member is ~~mounted to said horizontal arm and is further vertically and horizontally repositionable~~ by a plurality of jackscrew drives in repositionable communication with said tailstock spindle member.
18. (Currently amended) The concentric coaxial cutting machine according to claim 15 ~~1~~ wherein said chain saw is ~~pivotaly mounted coupled to said horizontal arm transverse support member such that a cutting chain associated with said chain saw engages said object at said angle is an acute angle relative to said common longitudinal axis.~~
19. (Withdrawn) The concentric coaxial cutting machine according to claim 1 further comprising a second chain saw mounted to said transverse support member and variably aligned at said angle to said common axis but in general opposition to said first chain saw.

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20. (Withdrawn) The concentric coaxial cutting machine according to claim 19 wherein said transverse support member includes;
- a first horizontal rail;
  - a second horizontal rail aligned in parallel to said first horizontal rail;
  - a plurality of periodically spaced perpendicular cross members in rigid communication with said first and said second horizontal rails;
  - a first traveling tool arm member slidably mounted to said first horizontal rail;
  - a second traveling tool arm member slidably mounted to said first horizontal rail in opposition to said first traveling tool arm member; and,
- wherein said headstock member and said tailstock member are slidably mounted on said second horizontal rail.
21. (Withdrawn) The concentric coaxial cutting machine according to claim 20 wherein said first chain saw is variably mounted to said first traveling tool arm member and said second chain saw is variably mounted to said second traveling tool arm member.
22. (Withdrawn) The concentric coaxial cutting machine according to claim 20 wherein said headstock member and said tailstock member are slidably mounted to said second horizontal rail.
23. (Withdrawn) The concentric coaxial cutting machine according to claim 20 wherein said transverse support member further includes;
- a first roller support member slidably mounted to said first horizontal rail;
  - a second roller support member slidably mounted to said second horizontal rail;
- wherein said first and said second support roller members are adapted to support said object at least when said object is being concentrically cut.

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24. (Currently amended) The concentric coaxial cutting machine according to claim 1 wherein said drive assembly includes;
- a variable speed electric motor having a first pulley ~~mounted~~ coupled to ~~on~~ a shaft associated with said variable speed electric motor;
  - a second pulley ~~mounted~~ is at least coupled to ~~on~~ said drive spindle; and,
  - a drive belt in rotational communication with said first and said second pulleys.
25. (Withdrawn) A concentric coaxial cutting machine comprising:
- a transverse support means for supporting directly or indirectly thereon;
  - a drive spindle means for rotationally retaining one end of an object to be concentrically cut;
  - a tailstock spindle means for rotationally retaining an opposite end of said object to be concentrically cut, wherein said tailstock spindle means is aligned in opposition to said headstock spindle means along a common axis;
  - a first chain saw means for concentrically cutting from at least said opposite end of said object, wherein said first chain saw means is variably aligned at an angle to said common axis; and,
  - a drive assembly means for turning said drive spindle means around said common axis when said object is being concentrically cut.
26. (Withdrawn) The concentric coaxial cutting machine according to claim 25 further comprising an accessory table means variably mounted on said transverse support means for supporting additional cutting roughing or finishing equipment means.

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27. (Withdrawn) The concentric coaxial cutting machine according to claim 25 further comprising a second chain saw means variably mounted on said transverse support means and variably aligned at angle to said common axis but in opposition to said first chain saw means for concentrically cutting from said one end of said object.
28. (Withdrawn) The concentric coaxial cutting machine according to claim 27 further comprising means for varying said angle to said common axis in which said first or said second chain saw means concentrically cuts said object.
29. (Withdrawn) The concentric coaxial cutting machine according to claim 25 further comprising means for varying a position of said drive spindle means or said tailstock spindle means about a long dimension of said transverse support means.
30. (Withdrawn) The concentric coaxial cutting machine according to claim 27 further comprising means for varying a mounting position of said first or said second chain saw means about a long dimension of said transverse support means.
31. (Withdrawn) The concentric coaxial cutting machine according to claim 27 further comprising means for varying a mounting position of said first or said second chain saw means about a perpendicular dimension to said transverse support means.
32. (Withdrawn) The concentric coaxial cutting machine according to claim 25 further comprising a plurality of support roller means for supporting said object during said concentrically cutting of said object.

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33. (Withdrawn) The concentric coaxial cutting machine according to claim 27 wherein said accessory table means includes means for varying a mounting position of said accessory table means.
34. (Currently amended) The concentric coaxial cutting machine according to claim ~~25~~ 1 wherein said object to be concentrically cut includes one of wood, ice ~~or~~ and plastic.
35. (Withdrawn) A method for using the concentric coaxial cutting machine of claim 25 comprising the steps of:
- a. securing said object between said a drive spindle means and said tailstock spindle means,
  - b. activating said drive assembly means,
  - c. aligning said first chain saw means to a desired concentric cutting angle,
  - d. positioning said first chain saw means to a desired concentric cutting location on one end of said object,
  - e. activating said first chain saw means, and
  - f. concentrically cutting said object.
36. (Withdrawn) The method according to claim 36 further comprising repeating steps 35.c – 35.g.
37. (Withdrawn) The method according to claim 35 further comprising the steps of:
- a. rotating said object 180 degrees to allow cutting of an opposite end of said object, and
  - b. repeating steps 35.c – 35.f on said opposite end of said object